

5.9 FISCAL ANALYSIS

This chapter describes the fiscal impacts generated by the additional housing that would be constructed under Mitigation Measure SOCIO-1b. As outlined in Chapter 5.1-1, this mitigation would result in a total of 1,120 townhome and apartment units in Bay View and 810 student apartments and dormitories in NRP.

The methodology for estimating fiscal impacts follows the process described in Chapter 4.14 of this EIS. The results are contained in Table 5.9-1.

To the extent that state or federal entities are property developers at ARC, these parties may be exempt from fee exactions such as construction taxes and development fees for local school districts. However, NASA anticipates a mix of exempt and non-exempt entities to undertake development at NRP, including housing. Hence, some revenues would occur. See Chapter 4.14 for more details on this issue.

A. City of Mountain View

This section documents the fiscal impacts to the City of Mountain View that would result from the application of Mitigation Measure SOCIO-1b to Alternative 5.

1. Revenues

a. Sales and Use Taxes

Alternative 5 with added housing is projected to generate approximately \$321,383 in annual sales and use tax revenue for the City of Mountain View.

b. Utility Users Tax

Alternative 5 with additional housing is projected to generate approximately \$113,659 in annual utility users tax revenue for the City of Mountain View.

Table 5.9-1: Fiscal Impacts Summary of Alternative Five with Mitigation Measure SOCIO 1-b

	Alternative Five
INCREASED REVENUES	
<i>City of Mountain View</i>	
Sales and Use Tax	\$323,783
Utility Users Tax	\$113,659
Construction Tax (a)	\$84,000
Gas Tax	\$19,747
Motor Vehicle In-Lieu Fees	\$160,974
Total	\$618,162
<i>Santa Clara County</i>	
Sales and Use Tax	\$274,026
Motor Vehicle In-Lieu Fees	\$371,889
Transient Occupancy Tax	\$397,041
Total	\$1,042,957
<i>Mountain View-Whisman School District</i>	
Developer Impact Fees (a)	\$1,702,910
Federal Impact Aid	\$87,048
Revenue Limit	\$706,953
Total	\$794,002
<i>Mountain View-Los Altos Union High School District</i>	
Developer Impact Fees (a)	\$845,240
Federal Impact Aid	\$6,622
Revenue Limit/State Basic Aid	\$4,838
Total	\$11,460
Subtotal - Revenues	\$2,466,581
INCREASED EXPENDITURES	
<i>City of Mountain View</i>	
Recreational Program Costs	\$430,168
<i>Santa Clara County</i>	
	\$0
<i>Mountain View-Whisman School District</i>	
	\$804,473
<i>Mountain View-Los Altos Union High School District</i>	
	\$332,677
Subtotal - Net Expenditures	\$1,567,319
NET FISCAL (DEFICIT)/SURPLUS	
<i>City of Mountain View</i>	\$187,994
<i>Santa Clara County</i>	\$1,042,957
<i>Mountain View -Whisman School District</i>	(\$10,471)
<i>Mountain View-Los Altos Union High School</i>	(\$321,217)
Total Fiscal (Deficit)/Surplus	\$899,262

Notes:

(a) One-time revenue excluded from all totals.

Source: Bay Area Economics, 2002.

c. Construction Tax

Alternative 5 with additional housing is projected to generate approximately \$87,840 in construction tax revenue for the City of Mountain View.

d. Gas Tax

Alternative 5 with additional housing is projected to generate approximately \$19,747 in gas tax revenue for the City of Mountain View.

e. Motor Vehicle In-Lieu Fees

Alternative 5 with additional housing is projected to generate approximately \$160,974 in annual motor vehicle in-lieu fees revenue for the City of Mountain View.

2. Costs

a. Police and Fire

Alternative 5 with additional housing, following the application of Mitigation Measure SOCIO-1b, is not expected to create any additional significant impacts for the City of Mountain View with regard to police and fire requirements.

b. Water

NASA will fund all improvements needed to supply the NADP development, mitigating any capital expense impacts to the City of Mountain View. No net fiscal impact resulting from the application of Mitigation Measure SOCIO-1b to Alternative 5 is anticipated.

c. Sewer

Per mitigation measure INFRA-2, NASA and its partners would mitigate their fair share of the capital expense impacts to the Mountain View sewer conveyance and treatment system. No net fiscal impact resulting from the application of Mitigation Measure SOCIO-1b to Alternative 5 is anticipated.

d. Stormwater

NASA and its partners will fully bear the capital expense of upgrading the on-site drainage system. No net fiscal impact resulting from the application of Mitigation Measure SOCIO-1b to Alternative 5 is anticipated.

e. Recreational and Library Facilities

Alternative 5 with additional housing, following the application of Mitigation Measure SOCIO-1b, is expected to generate a \$430,168 cost impact in annual Recreational Program costs.

3. Conclusions

As a result of Mitigation Measure SOCIO-1b, Alternative 5 would generate an annual revenue impact of approximately \$615,762 and an annual cost impact of approximately \$430,168, creating a net fiscal surplus of \$185,594 for the City of Mountain View. No adverse impact would occur.

B. Santa Clara County

This section documents the revised fiscal impacts to Santa Clara County resulting from the application of Mitigation Measure SOCIO-1b to Alternative 5.

1. Revenues

a. Sales and Use Taxes

Alternative 5 with additional housing is projected to generate approximately \$274,026 in annual sales and use tax revenue for Santa Clara County.

b. Motor Vehicle In-lieu Fees

Alternative 5 with additional housing is projected to generate approximately \$371,889 in annual motor vehicle in-lieu fee revenue for Santa Clara County.

c. Transient Occupancy Tax

Alternative 5 with additional housing is projected to generate approximately \$397,041 in annual transient occupancy tax revenue for Santa Clara County.

2. Costs

No additional costs impacts to the County are anticipated from Alternative 5 with additional housing and Mitigation Measure SOCIO-1b.

3. Conclusions

As a result of Mitigation Measure SOCIO-1b, Alternative 5 with additional housing would generate an annual net revenue increase of approximately \$1,042,957 for Santa Clara County. No adverse impact would occur.

C. Mountain View-Whisman School District

This section documents the revised fiscal impacts to the Mountain View-Whisman School District resulting from the application of Mitigation Measure SOCIO-1b to Alternative 5.

The total amount of housing that would be constructed under Mitigation Measure SOCIO-1b to Alternative 5 would generate approximately 74 K-3 students, 32 students in grades Four through Five, and 41 students in grades Six through Eight. This student population estimate is used as the basis for the Federal Impact Aid and Revenue Limit estimates described below.

1. Revenues

a. Developer Impact fees

Alternative 5, upon application of Mitigation Measure SOCIO-1b, would generate a one-time developer impact fee of \$1,702,910 for the Mountain View-Whisman School District.

b. Federal Impact Aid

Under this alternative, NADP would generate approximately \$87,048 in annual Impact Aid for the Mountain View-Whisman School District. Due to a number of factors including Congressional appropriations, changes in the program guidelines, and overall student enrollment in the District, it is difficult to produce reliable forecasts of per-student Impact Aid payments in 2013 (NADP's buildout horizon). The Impact Aid projections in this analysis, therefore, are preliminary estimates.

c. Revenue Limit

Alternative 5, following the application of Mitigation Measure SOCIO-1b, would generate approximately \$706,953 in additional revenue limit funds to the Mountain View-Whisman School District.

2. Costs

Alternative 5, following the application of Mitigation Measure SOCIO-1b, would generate approximately \$804,473 in additional costs to the Mountain View-Whisman School District.

3. Conclusions

Alternative 5, following the application of Mitigation Measure SOCIO-1b, is projected to generate a net annual cost impact of \$10,471 to the Mountain View-Whisman School District, which represents 0.05 percent of the District's annual revenue limit. No adverse impact would occur.

D. Mountain View-Los Altos Union High School District

This section documents the revised fiscal impacts to the Mountain View-Los Altos Union High School District resulting from the application of Mitigation Measure SOCIO-1b to Alternative 5.

The total number of housing units to be constructed under Mitigation Measure SOCIO-1b would generate approximately 40 additional high school students.

This student population estimate is used as the basis for the Federal Impact Aid and Revenue Limit impacts described below.

1. Revenues

a. Developer Impact Fees

Alternative 5, upon application of Mitigation Measure SOCIO-1b, would generate a one-time developer impact fee of \$845,240 for the Mountain View-Los Altos Union High School District.

b. Federal Impact Aid

Under this alternative, NADP would generate approximately \$6,622 in annual Impact Aid for the Mountain View-Los Altos Union High School District. Due to a number of factors including Congressional appropriations, changes in the program guidelines, and overall student enrollment in the District, it is difficult to produce reliable forecasts of per-student Impact Aid payments in 2013 (NADP'S buildout horizon). The Impact Aid projections in this analysis, therefore, are preliminary estimates.

c. Revenue Limit/State Basic Aid

Alternative 5, following the application of Mitigation Measure SOCIO-1b, would generate approximately \$4,838 in basic aid funds to the Mountain View-Los Altos Union High School District.

2. Costs

Alternative 5, following the application of Mitigation Measure SOCIO-1b, would generate approximately \$332,677 in additional costs to the Mountain View-Los Altos Union High School District.

3. Conclusions

Alternative 5, following the application of Mitigation Measure SOCIO-1b, is projected to generate a net annual cost impact of \$321,217 to the Mountain View-Los Altos Union High School District, which represents 1.09 percent of the District's annual revenue limit.

As discussed in Chapter 4.14, these net cost impacts are based on highly conservative assumptions regarding additional property tax increment. Specifically, the analysis assumes that property values will remain stagnant and the District would not receive any funding from additional tax increment over the next 11 years. However, it is highly likely that property tax values will increase and return the District's per-student revenue limit funds to their current level. Furthermore, the Mountain View-Los Altos Union High School District is an exception from the typical California public school finance system in that it is a State Basic Aid District. This fact indicates that it already has a higher per-student revenue limit than other high school districts and that it has a strong financial position. With these factors in mind, the analysis concludes that under Mitigated Alternative 5, increases in costs for high schools could exceed the revenue limit by more than 0.5 percent, creating a significant impact. The NADP impact on the Mountain View-Los Altos Union High School District shall be reviewed upon buildout of NADP and establishment of the actual number of high school students generated by on-site housing.

Impact SOCIO-3: Under Alternatives 2, 4, 5, and Mitigated Alternative 5, increases in costs generated by ARC high-school students could exceed 0.5 percent of the Mountain View-Los Altos Union High School District annual revenue limit.

Mitigation Measure SOCIO-3: NASA and the Mountain View-Los Altos Union High School District will negotiate an agreement whereby in any given year, should the Mountain View-Los Altos Union High School District's per student operating revenues decrease below a pre-determined baseline as a direct result of enrollment generated by NADP, NASA's partners will compensate the District for the shortfall associated with these students. The baseline would be set to District's per student operating revenues in the year prior to when students residing at ARC first begin attending classes in the district, and would be adjusted for cost of living and inflationary changes over time.

E. San Francisco Water Department and East Bay Municipal Utilities District

Water service providers set their rate structure to assure that services are fully paid for by users. Therefore, the provision of water service to ARC after implementation of Alternative 5 with Mitigation Measure SOCIO-1b would not result in a net fiscal impact to these agencies.

F. Sunnyvale Water Pollution Control Plant and Palo Alto Regional Water Quality Control Plant

Sewer service providers set their rate structure to assure that services are fully paid for by users. Therefore, under Alternative 5 with Mitigation Measure SOCIO-1b, no net fiscal impact would occur to these sewer service providers.

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FINAL PROGRAMMATIC ENVIRONMENTAL IMPACT STATEMENT
ANALYSIS OF MITIGATED ALTERNATIVE 5